



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

---

No. 218

Shillong, Tuesday, November 21, 2017

30<sup>th</sup> Kartika, 1939 (S. E.)

---

## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 1<sup>st</sup> November, 2017.

**No.ERTS (T) 65/2017/Pt/24.** - In exercise of the powers conferred by Section 128 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby waives the late fee payable under Section 47 of the said Act, for all registered persons who failed to furnish the return in FORM GSTR-3B for the month of July, 2017 by the due date.

**P. W. INGTY,**

Additional Chief Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



**The Gazette of Meghalaya**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

---

No. 219

Shillong, Tuesday, November 21, 2017

30<sup>th</sup> Kartika, 1939 (S. E.)

---

**PART-IIA**  
**GOVERNMENT OF MEGHALAYA**  
**EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**

-----

**NOTIFICATION**

The 1<sup>st</sup> November, 2017.

**No.ERTS(T) 65/2017/Pt/25.** - In exercise of the powers conferred by sub-section (6) of Section 39 *read* with Section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) and Section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Commissioner, hereby extends the time limit for furnishing the return for the month of July, 2017, by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in Section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Central Goods and Services Tax Rules, 2017, till 15<sup>th</sup> day of September, 2017.

2. This notification is deemed to have come into force from the 28<sup>th</sup> August, 2017.

**P. W. INGTY,**  
Additional Chief Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 220

Shillong, Tuesday, November 21, 2017

30<sup>th</sup> Kartika, 1939 (S. E.)

## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 1<sup>st</sup> November, 2017.

**No.ERTS(T) 65/2017/Pt/26.** - In exercise of the powers conferred by sub-section (3) of Section 1 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya hereby appoints the 18<sup>th</sup> day of September, 2017 as the date on which the provisions of sub-section (1) of Section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of Section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of Section 51 of the said Act, namely:-

- (a) an authority or a board or any other body, -
  - (i) set up by an Act of Parliament or a State Legislature; or
  - (ii) established by any Government,with fifty-one percent or more participation by way of equity or control, to carry out any function;
- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the State Government.

**P. W. INGTY,**

Additional Chief Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 221

Shillong, Tuesday, November 21, 2017

30<sup>th</sup> Kartika, 1939 (S. E.)

## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 1<sup>st</sup> November, 2017.

**No.ERTS(T) 65/2017/Pt/27.** - In exercise of the powers conferred by sub-section (2) of Section 23 of the Meghalaya, Goods and Services Tax Act, -2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby specifies the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ten lakh rupees.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Meghalaya Goods and Services Tax Rules, 2017.

3. The above exemption shall be available to such persons who are making inter-State taxable supplies of handicraft goods and are availing the benefit of notification No. 8/2017 Integrated Tax dated the 14<sup>th</sup> September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. (E), dated the 14<sup>th</sup> September, 2017.

*Explanation* - For the purposes of this notification, the expression "handicraft goods" means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

Table

Sl. No.	Products	HSN Code
(1)	(2)	(3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3.	Carved wood products (including table and kitchen ware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items],	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Paper mache articles	4823
9.	Textile (handloom products)	including 50, 58, 62, 63
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

P. W. INGTY,

Additional Chief Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 222

Shillong, Tuesday, November 21, 2017

30<sup>th</sup> Kartika, 1939 (S. E.)

## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 1<sup>st</sup> November, 2017.

**No.ERTS(T) 65/2017/Pt/28.** - In exercise of the powers conferred by Section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Commissioner, on the recommendations of the Council, hereby specifies that the return for the month as specified in column (2) of the Table below shall be furnished in FORM GSTR-3B electronically through the common portal on or before the last dates as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Month	Last Date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1.	August, 2017	20 <sup>th</sup> September, 2017
2.	September, 2017	20 <sup>th</sup> October, 2017
3.	October, 2017	20 <sup>th</sup> November, 2017
4.	November, 2017	20 <sup>th</sup> December, 2017
5.	December, 2017	20 <sup>th</sup> January, 2018

(2) **Payment of taxes for discharge of tax liability as per FORM GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as detailed in column (3) of the said Table, on which he is required to furnish the said return.

**P. W. INGTY,**

Additional Chief Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

---

No. 223

Shillong, Tuesday, November 21, 2017

30<sup>th</sup> Kartika, 1939 (S. E.)

---

## PART-IIA

### GOVERNMENT OF MEGHALAYA

#### EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

#### NOTIFICATION

The 1<sup>st</sup> November, 2017.

**No.ERTS(T) 65/2017/Pt/29.** - In exercise of the powers conferred by sub-section (6) of Section 39 read with Section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereinafter referred to as the said Act) the Commissioner, hereby extends the time limit for furnishing the return by an Input Service Distributor under sub-section (4) of Section 39 of the said Act for the month of July, 2017 upto the 13<sup>th</sup> October, 2017.

- (1) The extension of the time limit, for furnishing the return under sub-section (4) of Section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified in the Official Gazette.

**P. W. INGTY,**

Additional Chief Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 224

Shillong, Tuesday, November 21, 2017

30<sup>th</sup> Kartika, 1939 (S. E.)

## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 1<sup>st</sup> November, 2017.

**No.ERTS(T) 65/2017/Pt/30.** - In exercise of the powers conferred by the second proviso to sub-section (1) of Section 37, first proviso to sub-section (2) of Section 38 and sub-section (6) of Section 39 read with Section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details or return, as the case may be, under sub-section (1) of Section 37, sub-section (2) of Section 38 and sub-section (1) of Section 39 of the said Act, as specified in column (2) of the Table below for the month of July, 2017, for such class of taxable persons or registered persons, as the case may be, as specified in the corresponding entry in column (3) of the said Table till the time period as specified in the corresponding entry in column (4) of the said Table, namely:-

Table

Sl. No.	Details/return	Class of taxable/registered persons	Time period for furnishing of details/return
(1)	(2)	(3)	(4)
1.	GSTR-I	Having turnover of more than one hundred crore rupees	Upto 3 <sup>rd</sup> October, 2017
		Having turnover of upto one hundred crore rupees	Upto 10 <sup>th</sup> October, 2017
2.	GSTR-2	All	Upto 31 <sup>st</sup> October, 2017
3.	GSTR-3	All	Upto 10 <sup>th</sup> November, 2017

*Explanation.* - For the purposes of this notification, the expression "turnover" has the same meaning as assigned to it in clause (112) of section 2 of the aforesaid Act.

(2) The extension of the time limit, for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified in the Official Gazette.

**P. W. INGTY,**

Additional Chief Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.





# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 225

Shillong, Tuesday, November 21, 2017

30<sup>th</sup> Kartika, 1939 (S. E.)

## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 1<sup>st</sup> November, 2017.

**No.ERTS(T) 65/2017/Pt/31.** - In exercise of the powers conferred by the second proviso to sub-section (1) of Section 37, first proviso to sub-section (2) of Section 38 and sub-section (6) of Section 39 read with Section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details or return, as the case may be, specified in sub-section (1) of Section 37, sub-section (2) of Section 38 and sub-section of Section 39 of the said Act as specified in column (3) of the Table below for the month as specified in column (2) of the said Table, till the time period as specified in the corresponding entry in column of the said Table, namely:-

Table

Sl. No.	Month	Details/Return	Time period for furnishing of details/Return
(1)	(2)	(3)	(4)
1.	August, 2017	FORM GSTR-1	Upto 5 <sup>th</sup> October, 2017
		FORM GSTR-2	6 <sup>th</sup> - 10 <sup>th</sup> October, 2017
		FORM GSTR-3	Upto 15 <sup>th</sup> October, 2017

**P. W. INGTY,**

Additional Chief Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.